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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 SOUTHERN DIVISION
12

13 UNITED STATES OF AMERICA,	}	Case No. SACV 13-1829-AG(JPRx)
14 Petitioner,		
15 vs.		<u>ORDER TO SHOW CAUSE</u>
16 MARK T. ELLIS,		
17 Respondent.		
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20 Upon the Petition and supporting Memorandum of Points and Authorities
21 and Declaration to the Petition, the Court finds that petitioner has established its
22 prima facie case for judicial enforcement of the two subject summonses. See
23 United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964);
24 United States v. Abrahams, 905 F.2d 1276, 1280 (9th Cir. 1990) (the Government's
25 prima facie case is typically made through the sworn declaration of the I.R.S.
26 agent who issued the summons).
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Therefore, **IT IS ORDERED** that respondent Mark T. Ellis appear before this District Court of the United States for the Central District of California, in Courtroom No. 10D,

☐ United States Court House
312 North Spring Street, Los Angeles, California, 90012

☐ Roybal Federal Building
255 E. Temple Street, Los Angeles, California, 90012

☒ Ronald Reagan Federal Building and United States Court House
411 West Fourth Street, Santa Ana, California 92701

on January 27, 2014, at 10:00 a.m., and show cause why testimony and production of books, records, papers and other data demanded in the two subject Internal Revenue Service summonses should not be compelled.

IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum of Points and Authorities and accompanying Declaration be served promptly upon respondent Mark T. Ellis by any employee of the Internal Revenue Service by personal delivery or by certified mail.

IT IS FURTHER ORDERED that within ten (10) days after service upon respondent Mark T. Ellis of the herein described documents, respondent shall file and serve a written response, supported by appropriate sworn statements, as well as any desired motions. If, prior to the return date of this Order, respondent Mark T. Ellis files a response with the Court stating that he does not desire to oppose the relief sought in the Petition, nor wishes to make an appearance, then respondent's appearance at any hearing pursuant to this Order to Show Cause is excused, and respondent shall be deemed to have complied with the legal requirements of this Order.

1 **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings
2 will be considered on the return date of this Order. Only those issues raised by
3 motion or brought into controversy by the responsive pleadings and supported by
4 sworn statements filed within ten (10) days after service of the herein described
5 documents will be considered by the Court. All allegations in the petition not
6 contested by such responsive pleadings or by sworn statements will be deemed
7 admitted.

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DATED: November 25, 2013

Andrew J Guilford

United States District Judge